

RESERVED JUDGMENT

COURT NO.2

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

INCOME TAX APPEAL NO.05 OF 2004

1. The Commissioner of Income Tax, Dehradun
 2. Assistant Commissioner of Income Tax,
Special Range, Dehradun
- **Appellants**

Versus

M/s O.N.G.C., as agent of
M/s European Gas Turbine (India) Ltd.,
U.K., C/o Tel Bhawan, Dehradun

..... **Respondent**

Sri S.K. Posti, learned counsel for the appellants
Sri Muralidharan assisted by Sri J.P. Joshi, learned counsel for the respondent

Dated: December 15, 2005

**Coram: Hon'ble P.C. Verma, J.
Hon'ble J.C.S. Rawat, J.**

The facts and circumstances of the case are identical to the facts in Income Tax Appeal No.239 of 2001, *Commissioner of Income Tax and another Vs. M/s ONGC as agent of M/s Foramer France, Dehradun*, which is being decided today. The substantial question which arises for our consideration has been answered in favour of the Revenue.

Accordingly, the appeal is allowed. The question is answered in favour of the Revenue.

(J.C.S. Rawat, J.) (P.C. Verma, J.)

Rajeev Dang